

# HOUSE . . . . . No. 2516

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By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr.,  
and others for legislation to provide an income tax deduction for ele-  
mentary or secondary education tuition payments. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Bradley H. Jones, Jr.	Daniel K. Webster
Mary S. Rogeness	Karyn E. Polito
George N. Peterson, Jr.	Paul K. Frost
John A. Lepper	Paul J.P. Loscocco
Viriato Manuel deMacedo	Shirley Gomes
Elizabeth A. Poirier	Michael J. Coppola
Donald F. Humason, Jr.	Todd M. Smola
Susan Williams Gifford	Richard J. Ross
Robert S. Hargraves	

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO EXPANDING EDUCATIONAL OPPORTUNITIES FOR THE  
CHILDREN OF THE COMMONWEALTH.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

- 1 Paragraph (a) of Part B of section 3 of chapter 62 of the  
2 General Laws, as appearing in the 2002 Official Edition, is hereby  
3 amended by inserting after subparagraph (13) the following new  
4 subparagraph:—  
5 (14) In the case of a taxpayer who maintains a household which  
6 includes as a member one or more individuals who qualify as a  
7 dependent under section 151 of the code and said individual(s) is  
8 currently enrolled in an elementary or secondary school, an  
9 amount equal to the lesser of 25 per cent of the cost of tuition at  
10 such school or \$5,000.